**UNITED NATIONS** **A**

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Forty-eighth session
Agenda item 138 (a)

RESOLUTION ADOPTED BY THE GENERAL ASSEMBLY

[on the report of the Fifth Committee (A/48/807)]

48/227. Administrative and budgetary aspects of the financing of the United Nations peace-keeping operations

The General Assembly,

Having considered the report of the Secretary-General 1/ and the related reports of the Advisory Committee on Administrative and Budgetary Questions 2/ on the financing of seventeen peace-keeping operations: United Nations Disengagement Observer Force, United Nations Interim Force in Lebanon, United Nations Angola Verification Mission, United Nations Iraq-Kuwait Observation Mission, United Nations Mission for the Referendum in Western Sahara, United Nations Observer Mission in El Salvador, United Nations Transitional Authority in Cambodia, United Nations Protection Force, United Nations Operation in Somalia II, United Nations Operation in Mozambique, United Nations Peace-keeping Force in Cyprus, United Nations Observer Mission in Georgia, United Nations Observer Mission Uganda-Rwanda, United Nations Mission in Haiti, United Nations Observer Mission in Liberia, United Nations Assistance Mission for Rwanda, and United Nations Military Liaison Team in Cambodia, as well as the report of the Advisory Committee on the question under consideration, 3/

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1/ A/C.5/48/40.

2/ A/48/769-777 and A/48/779-786.

3/ A/48/778.

Recalling the report of the Advisory Committee on Administrative and Budgetary Questions, 4/ which, inter alia, addressed the timely submission of reports to the General Assembly,

Expressing its concern that the Secretariat has until now not given the desirable level of attention to the views of the General Assembly on this matter,

Mindful of the fact that peace-keeping requires a reliable and assured funding base for the success of operations and that troop contributors need to be reimbursed on a more regular basis, and that the continuation of irregular budgetary practices may further complicate this situation,

1. Endorses the observations and recommendations contained in the report of the Advisory Committee on Administrative and Budgetary Questions; 3/

2. Notes with concern that the approach based on the compilation of the abbreviated statements of requirements of peace-keeping operations in a series of separate subsections in the report of the Secretary-General 1/ does not allow for proper budgetary scrutiny by the General Assembly;

3. Notes that such a compilation of the requirements of the operations represents an exceptional measure in order to expedite the approval of resources necessary for the maintenance of the operations and does not constitute a precedent for the future;

4. Decides, therefore, that peace-keeping submissions will continue to be considered on an individual basis until such time as the General Assembly decides otherwise;

5. Expresses regret at the worsening trend of the late submission of full cost estimates for the peace-keeping operations despite the deadlines set for the submission of such cost estimates by the General Assembly and assurances by the Secretariat, and notes that none of the cost estimates has been submitted on time at the current session;

6. Reaffirms its concern expressed in its resolutions 47/41 C, 47/208 B and 47/210 B of 14 September 1993 about the delays in the submission of budget documents until well into the financing period of the peace-keeping operations, which have contributed to the financial difficulties of the operations;

7. Takes note of the reasons advanced by the Secretary-General for the delays in submission, in paragraphs 1 and 2 of his report, 1/ and considers that the circumstances related to the regular budget are not related to the timely submission of the cost estimates for peace-keeping operations;

8. Expresses its concern about the apparent lack of adequate financial planning relating to peace-keeping;

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4/ A/47/990.

9. Emphasizes that the General Assembly can appropriate resources only on the basis of a detailed consideration and approval of the cost estimates submitted to it by the Secretary-General;

10. Expresses its concern about the insufficient provisions for external audit, and reiterates its request to the Board of Auditors to review its need for resources to perform its functions adequately;

11. Decides to consider, on an exceptional basis, the report of the Secretary-General 1/ and to take action thereon solely in order to provide for the continuation of the operations in question, without it constituting a precedent, on the understanding that the measures under paragraphs 13 to 15 below will be duly implemented;

12. Decides also to take action on each operation within the framework of the present resolution in a separate decision at its current session;

13. Requests the Secretary-General to take prompt and definitive corrective measures to prevent the recurrence of delays in the submission of full cost estimates and to report to the General Assembly at its current session, through the Advisory Committee on Administrative and Budgetary Questions, on the implementation of those measures;

14. Decides that all performance and financial reports shall be submitted by 31 January 1994 to Member States, notwithstanding paragraph 10 of General Assembly resolution 47/41 C of 14 September 1993, paragraph 10 of Assembly resolution 47/208 B of 14 September 1993, paragraph 15 of Assembly resolution 47/234 of 14 September 1993 and paragraph 7 of Assembly resolution 47/224 C of 14 September 1993, so that the Assembly will be able to consider appropriating the required resources no later than 31 March 1994 for each operation, well in advance of the commencement of its financial period;

15. Requests the Secretary-General to improve the presentation and type of information contained in performance and financial reports, in accordance with recommendations of the Advisory Committee on Administrative and Budgetary Questions in its report; 4/

16. Decides to review the matter at its resumed forty-eighth session.

87th plenary meeting
23 December 1993